



The Role of Accounting Information System Implementation for SMEs : Based on Application of the Technology Acceptance Model

Nantachai Sasadeeong

Faculty of Business Administration Thai-Nichi Institute of Technology

Email: nantachai@tni.ac.th



1. Introduction Research Motivation and Background

Based on the above issues, we see the importance of studying the competitiveness of SMEs. The researcher presented a conceptual model for implementing accounting packages in SMEs, guided by research questions: (1) What factors influence the intention to accept the adoption of accounting packages? (2) How can existing technology adoption theories be applied to accounting package acceptance models? The motivation from the academic literature on adopting accounting packages still needs to be a sufficient insight into the factors influencing SMEs that can lead to successful technology adoption among domestic SMEs. In addition, the complexity of adopting this technology is high and limited since each theory and conceptual framework has areas for improvement (Dincer & Dincer, 2016). The proposed model demonstrating the impact of the structure will help fill a gap in the adoption study of existing accounting software packages at SMEs. This result will significantly contribute to further research on the application of technologies that SMEs adopt.

2. System Designs of Research Methodology

This mixed-methods research combined in-depth interviews with quantitative and survey research. This research has been developed based on data collection based on the theoretical literature review in Chapter 2 as well as the development of a relevant theoretical framework with two phases of operation

3. Experiment or Simulation

Hypothesis 1 : The perception of the effectiveness of accounting packages influences the perception of the ease of use of the accounting packages programme.

Hypothesis 2 : Perception of the effectiveness of the accounting package programme influences the benefits of using accounting software packages.

Hypothesis 3 : Perception of the effectiveness of the accounting package programme influences the intention of use.

Hypothesis 4 : Perception of accounting package effectiveness influences behaviour or practical use.

4. Results and Discussion

The result presented the benefits of using high-level, timely management decisions and reducing posting errors (0.827). The usability was moderate level; it was easily and quickly processed and reconciled more efficiently and tely (0.899). The effectiveness was high: accurate and faster accounting records, fault prevention systems, and fraud problem reduction (0.870). The intention was high level; essential for the establishment's work, available online and offline, staff's support, and they tend to recommend it to friends or establishments (0.832). The used behaviour was high-level, up-to-date, and met accounting certification standards (0.825).

Area for figures, graph, table that related to your

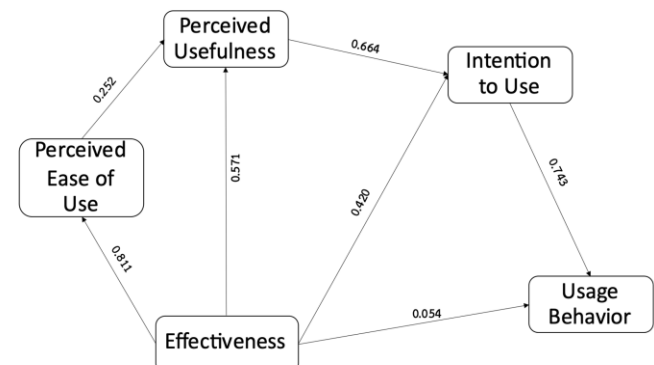


Figure 1: The technology adoption model flowchart.

| The goodness of the fit index | Cut-off value | Research Model Value |
|-------------------------------|---------------------------------|----------------------|
| CMIN/df | $0 < \chi^2/df \leq 2$ | 1.984 |
| GFI | $0.95 < \mathbf{GFI} \leq 1.00$ | .968 |
| CFI | $0.97 < \mathbf{CFI} \leq 1.00$ | .988 |
| NFI | $0.95 < \mathbf{NFI} \leq 1.00$ | .977 |
| TLI | $0.95 < \mathbf{TLI} \leq 1.00$ | .979 |
| RMR | $0 < \mathbf{RMR} \leq 0.05$ | .026 |
| RMSEA | $0 < \mathbf{RMSEA} \leq 0.05$ | .044 |

Table 1, the calculation values in the proposed form meet the criteria for accepting these results, proving whether such a model is suitable or sound (Ferdinand, 2002)

5. Conclusions and Future Works

The accounting system of small and medium-sized businesses in Thailand should be studied, or variables added to make it more comprehensive. This research recommends a model that integrates a company's accounting information system with latent variables and variables only observed in large enterprises. Accounting information systems and business model applications can be used to compare SMEs and large companies. Future research should test the direct relationship between integrated models in the technology-organization-environment framework and the impact of technology.